

# 1996

## Combined Wisconsin Individual and Fiduciary Income Tax Return For Nonresident Tax-Option (S) Corporation Shareholders

### Form 1CNS and Instructions

#### Important . . .

- **Extensions of time to file**

Any extension of time allowed by the Internal Revenue Service for filing the tax-option (S) corporation's federal return automatically extends the time to file Form 1CNS to 30 days after the federal due date provided a copy of the federal extension is attached to the Form 1CNS filed. See page 1.

- **Composite Estimated Tax Vouchers**

Use the Wisconsin Composite Estimated Tax Vouchers, Forms CN-ES, included in this booklet to make estimated tax payments for nonresident shareholders who will be participating in a combined return, Form 1CNS, for 1997. See page 1.

#### For More Information . . .

- **Wisconsin Tax Bulletin**

This quarterly newsletter published by the Department of Revenue provides information about new Wisconsin tax laws, court decisions, interpretations of law, etc. Subscriptions cost \$7 per year.

- **Topical and Court Case Index**

This index gives references to Wisconsin statutes, administrative rules, *Wisconsin Tax Bulletin* tax releases and private letter rulings, publications, and court decisions. The index is published in December, with an addendum provided in May. The annual cost is \$18, plus sales tax.

To order the bulletin or index, send a check made payable to "Document Sales" to the Wisconsin Department of Administration, P.O. Box 7840, Madison, WI 53707-7840.

# Instructions for Form 1CNS

## General Instructions

### Who May File

A tax-option (S) corporation that does business in Wisconsin and has two or more nonresident shareholders who derive no taxable income or deductible loss from Wisconsin other than their pro rata shares of the Wisconsin tax-option (S) corporation income or loss may file a combined return on behalf of those shareholders. The tax-option (S) corporation files this combined return on Form 1CNS. The tax-option (S) corporation and shareholders must agree to the rules prescribed by the Wisconsin Department of Revenue as set forth below in order to file this combined return.

Nonresident shareholders with other sources of Wisconsin income or loss and all full-year and part-year resident shareholders must file Wisconsin income tax returns on their own behalf. Full-year residents file Wisconsin Form 1, part-year residents and nonresidents file Wisconsin Form 1NPR, and estates and trusts file Wisconsin Form 2 to report their own income.

Nonresidents of Wisconsin who had Wisconsin gross income (or combined gross income of both spouses) of \$2,000 or more during 1996 must file a Wisconsin income tax return (Form 1NPR or Form 1CNS). Gross income means all income (before deducting expenses) reportable to Wisconsin which is received in the form of money, property, or services. Gross income includes a pro rata share of tax-option (S) corporation gross income (before deducting expenses) as reported on Wisconsin Schedule 5K-1, line 22, column d. If gross income is less than \$2,000, a Wisconsin income tax return doesn't have to be filed.

### Who May Not Participate in Combined Return

A shareholder may not participate in this combined return in any of the following cases:

- The shareholder is an estate or trust that has distributable income in the current year. This includes qualified Subchapter S trusts (QSSTs) and their beneficiaries.
- The shareholder files his or her individual income tax return on a fiscal year basis.
- The shareholder is a Wisconsin resident during any part of 1996.

- The shareholder derives taxable income from Wisconsin in 1996 other than his or her pro rata share of tax-option (S) corporation income or loss from one corporation.

### What Income Is Reportable on Form 1CNS

Each qualifying and participating shareholder's pro rata share of tax-option (S) corporation income or loss for the corporation's taxable years ending between January 31, 1996, and December 31, 1996, is reported on a 1996 Form 1CNS. The combined return replaces the separate 1996 Wisconsin individual or fiduciary income tax return that otherwise would be filed by each of the qualifying and participating nonresident shareholders.

### When to File

Form 1CNS is due April 15, 1997.

### Extensions of Time to File

Any extension allowed by the Internal Revenue Service for filing the tax-option (S) corporation's federal return automatically extends the due date of Form 1CNS to 30 days after the federal extended due date.

If the tax-option (S) corporation doesn't apply for a federal extension, it may request a 30-day extension of time to file by submitting Wisconsin Form IC-830, Application for Extension of Time to File, on or before the original due date of the return.

Extensions to file allowed by the Internal Revenue Service to individual shareholders will also give Wisconsin extensions to those particular shareholders. Other shareholders who don't have an extension may be subject to late filing fees and delinquent interest.

You must attach a copy of the extension(s) to Form 1CNS.

### Where to File

Mail Form 1CNS to the Wisconsin Department of Revenue, P.O. Box 8912, Madison, WI 53708-8912.

### Estimated Tax Payments

If a shareholder will owe tax of \$200 or more on his or her 1997 Wisconsin income, estimated tax payments must be made to avoid an interest charge. The tax-option (S) corporation may make estimated tax payments on behalf of any or all of the shareholders who may participate in the combined return. The corporation

must use the Forms CN-ES, Wisconsin Composite Estimated Tax Vouchers, included in this booklet. Attach a schedule to Form CN-ES showing the name, address, social security number (federal employer identification number for trusts), and estimated tax payment to be credited to each shareholder's account.

For the purpose of making estimated tax payments, tax-option (S) corporation income generally is considered to be received by shareholders throughout the corporation's taxable year.

However, if the corporation does business in and outside Wisconsin so that its Wisconsin income must be computed under apportionment or separate accounting, its nonresident shareholders can't determine the amount of the corporation's income, loss, and deductions attributable to Wisconsin until the corporation's taxable year is complete. The nonresident shareholder's share of a multistate corporation's Wisconsin income or loss must be reported in the shareholder's taxable year in which the corporation's taxable year ends. For estimated tax purposes, the nonresident shareholder's entire share of income from a multistate tax-option (S) corporation is considered to be received on the last day of the corporation's taxable year.

Send all estimated tax payments for shareholders who will be participating in a combined return to the Wisconsin Department of Revenue, P.O. Box 8912, Madison, WI 53708-8912.

**Note:** Do not combine payments for residents and nonresidents. Use Form CN-ES only for nonresident shareholders who will file on Form 1CNS. Full-year residents, part-year residents, and nonresidents who file on Form 1NPR must make their estimated tax payments individually using Form 1-ES.

### **Internal Revenue Service Adjustments and Amended Returns**

If a shareholder's federal tax return is adjusted by the Internal Revenue Service and such adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, the shareholder must report such adjustments to the Department of Revenue within 90 days after they become final.

If a shareholder files an amended federal return and the changes affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, the shareholder must file an amended Wisconsin

return with the Department of Revenue within 90 days after filing the amended federal return.

To file an amended Form 1CNS, use Form 1CNS, clearly marked "Amended return" at the top of the form. Attach to the amended return an explanation of the changes made and the reasons for the changes.

Send a copy of the final federal audit reports and amended returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. Don't attach these items to the return for the current year.

### **Refunds, Assessments, and Correspondence**

By filing Form 1CNS, the signing corporate officer declares that the tax-option (S) corporation has a power of attorney or other written authorization from each qualifying and participating shareholder to file a combined return. The Department of Revenue will mail refund checks, assessments, and all correspondence to the corporation at the address indicated on Form 1CNS. If an issue cannot be resolved between the corporation and the department, the corporation must agree to be responsible for the payment of any additional tax due, interest, and penalties, as finally determined. In unusual circumstances, the department may contact the individual shareholders.

### **Additional Information or Forms**

For additional information about the taxation of tax-option (S) corporations and their shareholders, refer to the department's Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*.

If you need help with the combined return, write to the Wisconsin Department of Revenue, P.O. Box 8933, Madison, WI 53708-8933 or call (608) 266-5464.

If you need forms or publications, call (608) 266-1961 or write to the Forms Request Office, Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903. To receive forms or publications by FAX, use your fax telephone to call the department's Fax-A-Form Retrieval System at (608) 261-6229. You may download forms and publications from the department's Internet website at <http://www.dor.state.wi.us>.

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## Wisconsin Taxation of Tax-Option (S) Corporation Income of Nonresidents of Wisconsin

All tax-option (S) corporation income earned in Wisconsin is taxable to nonresidents of Wisconsin. If a corporation does business only in Wisconsin, a nonresident's share of its entire net income is taxable by Wisconsin. If a corporation does business in more than one state, the amount attributable to Wisconsin (based on apportionment or separate accounting, as appropriate) is taxable. A unitary, multistate corporation generally must determine the amount attributable to Wisconsin using the apportionment method. A nonunitary, multistate corporation must use separate accounting.

Because all tax-option corporation items retain their character as business income or loss, a nonresident shareholder's share, as well as a resident's share, of a tax-option (S) corporation's intangible income, with certain exceptions, is taxable by Wisconsin. Interest on United States government obligations, bonds issued by the government of Puerto Rico, and certain state and local government bonds isn't taxable by Wisconsin.

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### Line-by-Line Instructions

Complete federal Form 1120S and Wisconsin Form 5S, including all supporting schedules, before starting Form 1CNS. Complete page 2 of Form 1CNS first; then enter the totals from Schedule 2 on Schedule 1.

#### Schedule 1

■ **Line 1. Wisconsin Tax-Option (S) Corporation Income (Loss) of Qualifying and Participating Nonresident Shareholders** — Enter the total net income (loss) from Schedule 2, column D.

■ **Line 2. Tax** — Enter the total tax from Schedule 2, column F.

■ **Line 3. Alternative Minimum Tax** — Enter the total alternative minimum tax from Schedule 2, column G.

■ **Line 4. Total Tax** — Add the amounts on lines 2 and 3 and enter the total.

■ **Line 5. Estimated Tax Payments** — Enter the total estimated tax payments from Schedule 2, column H.

■ **Line 6 or 7. Balance of Tax Due or Overpayment** — Complete line 6 or 7 to determine the amount you owe or your overpayment.

If you owe an additional amount, you may pay by check or money order made payable to the Wisconsin Department of Revenue. Write the corporation's federal employer identification number on the check and attach it to the front of Form 1CNS.

■ **Line 8. 1997 Estimated Tax** — Enter the amount of any overpayment on line 7 that is to be applied to the shareholders' 1997 estimated tax. Attach to Form 1CNS a schedule showing each shareholder's name, identifying number, and share of the amount on line 8. The balance will be refunded.

■ **Signatures** — An officer of the corporation must sign and date Form 1CNS at the bottom of page 1. If the return is prepared by someone other than an employe of the corporation, the preparer's signature is also required.

■ **Attachments** — Attach a copy of any application for an extension of time to file the return. Don't attach federal Form 1120S, Wisconsin Form 5S, the federal Schedules K-1, or the Wisconsin Schedules 5K-1.

#### Schedule 2

■ **Columns A through C. Name and Address, Identifying Number, and Pro Rata Share** — Enter the information requested concerning the nonresident shareholders who qualify and are participating in this combined return. Complete names, addresses, and identifying numbers are required. For individuals and estates, enter the social security number in column B. For trusts, enter the federal employer identification number. Attach a separate schedule, if necessary.

■ **Column D. Shareholder's Share of Wisconsin Tax-Option (S) Corporation Income (Loss)** — Using the amounts entered on Schedule 5K-1, column d, compute each shareholder's Wisconsin net income or loss to enter on Schedule 2, column D.

Show income as a positive number. Show losses by putting the amount in parentheses.

The net income or loss may not agree with the total of the amounts on Schedule 5K-1, column d, for the following reasons:

- Only those separately stated deductions of the corporation (Schedule 5K-1, lines 7 through 11a) that are includable in the corporation's net income for Wisconsin purposes and are deductible by the shareholders in computing federal taxable income are allowed as deductions on Form 1CNS. Use the Wisconsin apportionment percentage to allocate allowable deductions to Wisconsin.
- Passive activity losses may be limited as provided in the Internal Revenue Code.
- 60% of the net capital gain realized on assets held more than 1 year is excludable from income.
- The net capital loss deduction is limited to \$500.

If any of these differences apply, attach a schedule to Form 1CNS showing the computation of net income.

If the shareholder is claiming a net operating loss carryforward, attach a schedule showing the computation of the carryforward.

■ **Column E. Filing Status** — Enter the appropriate designation for each shareholder's filing status in 1996: S for single, H for head of a household, MFJ for married filing a joint return, and MFS for married filing a separate return.

**Note:** To use the joint return filing status, the shareholder's spouse cannot have any income taxable by Wisconsin other than income or loss from this same

tax-option (S) corporation. If both spouses are shareholders and they wish to compute their tax jointly, combine their net incomes for purposes of determining the tax to enter in column F.

■ **Column F. Tax** — Figure the tax on the income in column D by using the 1996 tax table for Form 1CNS filers on pages 5 through 8. For estates and trusts, use the single tax rate. Don't use the tax tables in the Form WI-Z, 1A, or 1 booklets because a standard deduction is built into those tables. No standard deduction or itemized deductions will be allowed for purposes of this combined filing.

■ **Column G. Alternative Minimum Tax** — A shareholder may be subject to the Wisconsin alternative minimum tax if the corporation has adjustments and tax preference items that are attributable to Wisconsin (Schedule 5K-1, lines 14a through 14e, column d).

Complete a separate Wisconsin Schedule MT for each shareholder who is subject to the alternative minimum tax and attach a copy to Form 1CNS. Enter the amount of alternative minimum tax in column G.

■ **Column H. Estimated Tax Payments** — Enter any estimated tax payments made by the individual shareholders or by the corporation on each shareholder's behalf.

**Amended Return:** If this is an amended return, enter the tax previously paid.

■ **Column I. Balance Due or Overpayment** — Compute the balance due or overpayment for each shareholder.

1996 Tax Table for Form 1CNS Filers

If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			
At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	
Your tax is —		Your tax is —			Your tax is —		Your tax is —			Your tax is —		Your tax is —			
\$0	\$10	\$0	\$0	\$0	2,900	2,950	143	143	143	6,500	6,600	321	321	347	
10	50	1	1	1	2,950	3,000	146	146	146	6,600	6,700	326	326	353	
50	100	4	4	4	<b>3,000</b>						6,700	6,800	331	331	360
100	150	6	6	6	3,000	3,050	148	148	148	6,800	6,900	336	336	366	
150	200	9	9	9	3,050	3,100	151	151	151	6,900	7,000	341	341	373	
200	250	11	11	11	3,100	3,150	153	153	153	<b>7,000</b>					
250	300	13	13	13	3,150	3,200	156	156	156	7,000	7,100	345	345	379	
300	350	16	16	16	3,200	3,250	158	158	158	7,100	7,200	350	350	386	
350	400	18	18	18	3,250	3,300	160	160	160	7,200	7,300	355	355	392	
400	450	21	21	21	3,300	3,350	163	163	163	7,300	7,400	360	360	399	
450	500	23	23	23	3,350	3,400	165	165	165	7,400	7,500	365	365	405	
500	550	26	26	26	3,400	3,450	168	168	168	7,500	7,600	371	370	412	
550	600	28	28	28	3,450	3,500	170	170	170	7,600	7,700	377	375	419	
600	650	31	31	31	3,500	3,550	173	173	173	7,700	7,800	384	380	425	
650	700	33	33	33	3,550	3,600	175	175	175	7,800	7,900	390	385	432	
700	750	36	36	36	3,600	3,650	178	178	178	7,900	8,000	397	390	438	
750	800	38	38	38	3,650	3,700	180	180	180	<b>8,000</b>					
800	850	40	40	40	3,700	3,750	183	183	183	8,000	8,100	404	394	445	
850	900	43	43	43	3,750	3,800	185	185	185	8,100	8,200	410	399	451	
900	950	45	45	45	3,800	3,850	187	187	187	8,200	8,300	417	404	458	
950	1,000	48	48	48	3,850	3,900	190	190	190	8,300	8,400	423	409	464	
<b>1,000</b>					3,900	3,950	192	192	192	8,400	8,500	430	414	471	
1,000	1,050	50	50	50	3,950	4,000	195	195	195	8,500	8,600	436	419	478	
1,050	1,100	53	53	53	<b>4,000</b>						8,600	8,700	443	424	484
1,100	1,150	55	55	55	4,000	4,050	197	197	197	8,700	8,800	449	429	491	
1,150	1,200	58	58	58	4,050	4,100	200	200	200	8,800	8,900	456	434	497	
1,200	1,250	60	60	60	4,100	4,150	202	202	202	8,900	9,000	462	439	504	
1,250	1,300	62	62	62	4,150	4,200	205	205	205	<b>9,000</b>					
1,300	1,350	65	65	65	4,200	4,250	207	207	207	9,000	9,100	469	443	510	
1,350	1,400	67	67	67	4,250	4,300	209	209	209	9,100	9,200	476	448	517	
1,400	1,450	70	70	70	4,300	4,350	212	212	212	9,200	9,300	482	453	523	
1,450	1,500	72	72	72	4,350	4,400	214	214	214	9,300	9,400	489	458	530	
1,500	1,550	75	75	75	4,400	4,450	217	217	217	9,400	9,500	495	463	536	
1,550	1,600	77	77	77	4,450	4,500	219	219	219	9,500	9,600	502	468	543	
1,600	1,650	80	80	80	4,500	4,550	222	222	222	9,600	9,700	508	473	550	
1,650	1,700	82	82	82	4,550	4,600	224	224	224	9,700	9,800	515	478	556	
1,700	1,750	85	85	85	4,600	4,650	227	227	227	9,800	9,900	521	483	563	
1,750	1,800	87	87	87	4,650	4,700	229	229	229	9,900	10,000	528	488	569	
1,800	1,850	89	89	89	4,700	4,750	232	232	232	<b>10,000</b>					
1,850	1,900	92	92	92	4,750	4,800	234	234	234	10,000	10,100	535	493	576	
1,900	1,950	94	94	94	4,800	4,850	236	236	236	10,100	10,200	541	500	583	
1,950	2,000	97	97	97	4,850	4,900	239	239	239	10,200	10,300	548	506	590	
<b>2,000</b>					4,900	4,950	241	241	241	10,300	10,400	554	513	597	
2,000	2,050	99	99	99	4,950	5,000	244	244	244	10,400	10,500	561	519	604	
2,050	2,100	102	102	102	<b>5,000</b>						10,500	10,600	567	526	611
2,100	2,150	104	104	104	5,000	5,100	247	247	248	10,600	10,700	574	533	618	
2,150	2,200	107	107	107	5,100	5,200	252	252	255	10,700	10,800	580	539	624	
2,200	2,250	109	109	109	5,200	5,300	257	257	261	10,800	10,900	587	546	631	
2,250	2,300	111	111	111	5,300	5,400	262	262	268	10,900	11,000	593	552	638	
2,300	2,350	114	114	114	5,400	5,500	267	267	274	<b>11,000</b>					
2,350	2,400	116	116	116	5,500	5,600	272	272	281	11,000	11,100	600	559	645	
2,400	2,450	119	119	119	5,600	5,700	277	277	288	11,100	11,200	607	565	652	
2,450	2,500	121	121	121	5,700	5,800	282	282	294	11,200	11,300	613	572	659	
2,500	2,550	124	124	124	5,800	5,900	287	287	301	11,300	11,400	620	578	666	
2,550	2,600	126	126	126	5,900	6,000	292	292	307	11,400	11,500	626	585	673	
2,600	2,650	129	129	129	<b>6,000</b>						11,500	11,600	633	592	680
2,650	2,700	131	131	131	6,000	6,100	296	296	314	11,600	11,700	639	598	687	
2,700	2,750	134	134	134	6,100	6,200	301	301	320	11,700	11,800	646	605	694	
2,750	2,800	136	136	136	6,200	6,300	306	306	327	11,800	11,900	652	611	701	
2,800	2,850	138	138	138	6,300	6,400	311	311	333	11,900	12,000	659	618	708	
2,850	2,900	141	141	141	6,400	6,500	316	316	340						

1996 Tax Table for Form 1CNS Filers (continued)

If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			
At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	
		Your tax is —					Your tax is —					Your tax is —			
<b>12,000</b>					<b>17,500</b>	<b>17,600</b>	1,035	985	1,096	<b>23,000</b>					
12,000	12,100	666	624	715	17,600	17,700	1,042	991	1,103	23,000	23,100	1,417	1,356	1,477	
12,100	12,200	672	631	721	17,700	17,800	1,049	998	1,110	23,100	23,200	1,424	1,363	1,484	
12,200	12,300	679	637	728	17,800	17,900	1,056	1,004	1,117	23,200	23,300	1,430	1,370	1,491	
12,300	12,400	685	644	735	17,900	18,000	1,063	1,011	1,123	23,300	23,400	1,437	1,377	1,498	
12,400	12,500	692	650	742	<b>18,000</b>						23,400	23,500	1,444	1,384	1,505
12,500	12,600	698	657	749	18,000	18,100	1,070	1,017	1,130	23,500	23,600	1,451	1,391	1,512	
12,600	12,700	705	664	756	18,100	18,200	1,077	1,024	1,137	23,600	23,700	1,458	1,398	1,518	
12,700	12,800	711	670	763	18,200	18,300	1,084	1,030	1,144	23,700	23,800	1,465	1,405	1,525	
12,800	12,900	718	677	770	18,300	18,400	1,091	1,037	1,151	23,800	23,900	1,472	1,412	1,532	
12,900	13,000	724	683	777	18,400	18,500	1,098	1,043	1,158	23,900	24,000	1,479	1,419	1,539	
<b>13,000</b>					18,500	18,600	1,105	1,050	1,165	<b>24,000</b>					
13,000	13,100	731	690	784	18,600	18,700	1,112	1,057	1,172	24,000	24,100	1,486	1,426	1,546	
13,100	13,200	738	696	791	18,700	18,800	1,119	1,063	1,179	24,100	24,200	1,493	1,433	1,553	
13,200	13,300	744	703	798	18,800	18,900	1,126	1,070	1,186	24,200	24,300	1,500	1,440	1,560	
13,300	13,400	751	709	805	18,900	19,000	1,132	1,076	1,193	24,300	24,400	1,507	1,446	1,567	
13,400	13,500	757	716	812	<b>19,000</b>						24,400	24,500	1,514	1,453	1,574
13,500	13,600	764	723	819	19,000	19,100	1,139	1,083	1,200	24,500	24,600	1,521	1,460	1,581	
13,600	13,700	770	729	825	19,100	19,200	1,146	1,089	1,207	24,600	24,700	1,527	1,467	1,588	
13,700	13,800	777	736	832	19,200	19,300	1,153	1,096	1,214	24,700	24,800	1,534	1,474	1,595	
13,800	13,900	783	742	839	19,300	19,400	1,160	1,102	1,220	24,800	24,900	1,541	1,481	1,602	
13,900	14,000	790	749	846	19,400	19,500	1,167	1,109	1,227	24,900	25,000	1,548	1,488	1,609	
<b>14,000</b>					19,500	19,600	1,174	1,116	1,234	<b>25,000</b>					
14,000	14,100	797	755	853	19,600	19,700	1,181	1,122	1,241	25,000	25,100	1,555	1,495	1,615	
14,100	14,200	803	762	860	19,700	19,800	1,188	1,129	1,248	25,100	25,200	1,562	1,502	1,622	
14,200	14,300	810	768	867	19,800	19,900	1,195	1,135	1,255	25,200	25,300	1,569	1,509	1,629	
14,300	14,400	816	775	874	19,900	20,000	1,202	1,142	1,262	25,300	25,400	1,576	1,516	1,636	
14,400	14,500	823	781	881	<b>20,000</b>						25,400	25,500	1,583	1,523	1,643
14,500	14,600	829	788	888	20,000	20,100	1,209	1,148	1,269	25,500	25,600	1,590	1,530	1,650	
14,600	14,700	836	795	895	20,100	20,200	1,216	1,155	1,276	25,600	25,700	1,597	1,537	1,657	
14,700	14,800	842	801	902	20,200	20,300	1,223	1,162	1,283	25,700	25,800	1,604	1,543	1,664	
14,800	14,900	849	808	909	20,300	20,400	1,230	1,169	1,290	25,800	25,900	1,611	1,550	1,671	
14,900	15,000	855	814	916	20,400	20,500	1,236	1,176	1,297	25,900	26,000	1,618	1,557	1,678	
<b>15,000</b>					20,500	20,600	1,243	1,183	1,304	<b>26,000</b>					
15,000	15,100	862	821	922	20,600	20,700	1,250	1,190	1,311	26,000	26,100	1,625	1,564	1,685	
15,100	15,200	869	827	929	20,700	20,800	1,257	1,197	1,317	26,100	26,200	1,631	1,571	1,692	
15,200	15,300	876	834	936	20,800	20,900	1,264	1,204	1,324	26,200	26,300	1,638	1,578	1,699	
15,300	15,400	883	840	943	20,900	21,000	1,271	1,211	1,331	26,300	26,400	1,645	1,585	1,706	
15,400	15,500	890	847	950	<b>21,000</b>						26,400	26,500	1,652	1,592	1,712
15,500	15,600	897	854	957	21,000	21,100	1,278	1,218	1,338	26,500	26,600	1,659	1,599	1,719	
15,600	15,700	904	860	964	21,100	21,200	1,285	1,225	1,345	26,600	26,700	1,666	1,606	1,726	
15,700	15,800	911	867	971	21,200	21,300	1,292	1,232	1,352	26,700	26,800	1,673	1,613	1,733	
15,800	15,900	918	873	978	21,300	21,400	1,299	1,239	1,359	26,800	26,900	1,680	1,620	1,740	
15,900	16,000	925	880	985	21,400	21,500	1,306	1,245	1,366	26,900	27,000	1,687	1,627	1,747	
<b>16,000</b>					21,500	21,600	1,313	1,252	1,373	<b>27,000</b>					
16,000	16,100	932	886	992	21,600	21,700	1,320	1,259	1,380	27,000	27,100	1,694	1,634	1,754	
16,100	16,200	938	893	999	21,700	21,800	1,327	1,266	1,387	27,100	27,200	1,701	1,640	1,761	
16,200	16,300	945	899	1,006	21,800	21,900	1,333	1,273	1,394	27,200	27,300	1,708	1,647	1,768	
16,300	16,400	952	906	1,013	21,900	22,000	1,340	1,280	1,401	27,300	27,400	1,715	1,654	1,775	
16,400	16,500	959	912	1,019	<b>22,000</b>						27,400	27,500	1,722	1,661	1,782
16,500	16,600	966	919	1,026	22,000	22,100	1,347	1,287	1,408	27,500	27,600	1,728	1,668	1,789	
16,600	16,700	973	926	1,033	22,100	22,200	1,354	1,294	1,414	27,600	27,700	1,735	1,675	1,796	
16,700	16,800	980	932	1,040	22,200	22,300	1,361	1,301	1,421	27,700	27,800	1,742	1,682	1,803	
16,800	16,900	987	939	1,047	22,300	22,400	1,368	1,308	1,428	27,800	27,900	1,749	1,689	1,810	
16,900	17,000	994	945	1,054	22,400	22,500	1,375	1,315	1,435	27,900	28,000	1,756	1,696	1,816	
<b>17,000</b>					22,500	22,600	1,382	1,322	1,442	<b>28,000</b>					
17,000	17,100	1,001	952	1,061	22,600	22,700	1,389	1,329	1,449	28,000	28,100	1,763	1,703	1,823	
17,100	17,200	1,008	958	1,068	22,700	22,800	1,396	1,336	1,456	28,100	28,200	1,770	1,710	1,830	
17,200	17,300	1,015	965	1,075	22,800	22,900	1,403	1,343	1,463	28,200	28,300	1,777	1,717	1,837	
17,300	17,400	1,022	971	1,082	22,900	23,000	1,410	1,349	1,470	28,300	28,400	1,784	1,724	1,844	
17,400	17,500	1,029	978	1,089							28,400	28,500	1,791	1,731	1,851

If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —		
At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
28,500	28,600	1,798	1,738	1,858	<b>34,000</b>					39,500	39,600	2,560	2,500	2,620
28,600	28,700	1,805	1,744	1,865	34,000	34,100	2,179	2,119	2,239	39,600	39,700	2,567	2,507	2,627
28,700	28,800	1,812	1,751	1,872	34,100	34,200	2,186	2,126	2,246	39,700	39,800	2,574	2,514	2,634
28,800	28,900	1,819	1,758	1,879	34,200	34,300	2,193	2,133	2,253	39,800	39,900	2,581	2,521	2,641
28,900	29,000	1,825	1,765	1,886	34,300	34,400	2,200	2,139	2,260	39,900	40,000	2,588	2,528	2,648
<b>29,000</b>					34,400	34,500	2,207	2,146	2,267	<b>40,000</b>				
29,000	29,100	1,832	1,772	1,893	34,500	34,600	2,214	2,153	2,274	40,000	40,100	2,595	2,534	2,655
29,100	29,200	1,839	1,779	1,900	34,600	34,700	2,220	2,160	2,281	40,100	40,200	2,602	2,541	2,662
29,200	29,300	1,846	1,786	1,907	34,700	34,800	2,227	2,167	2,288	40,200	40,300	2,609	2,548	2,669
29,300	29,400	1,853	1,793	1,913	34,800	34,900	2,234	2,174	2,295	40,300	40,400	2,616	2,555	2,676
29,400	29,500	1,860	1,800	1,920	34,900	35,000	2,241	2,181	2,302	40,400	40,500	2,622	2,562	2,683
					<b>35,000</b>					40,500	40,600	2,629	2,569	2,690
29,500	29,600	1,867	1,807	1,927	35,000	35,100	2,248	2,188	2,308	40,600	40,700	2,636	2,576	2,697
29,600	29,700	1,874	1,814	1,934	35,100	35,200	2,255	2,195	2,315	40,700	40,800	2,643	2,583	2,703
29,700	29,800	1,881	1,821	1,941	35,200	35,300	2,262	2,202	2,322	40,800	40,900	2,650	2,590	2,710
29,800	29,900	1,888	1,828	1,948	35,300	35,400	2,269	2,209	2,329	40,900	41,000	2,657	2,597	2,717
29,900	30,000	1,895	1,835	1,955	35,400	35,500	2,276	2,216	2,336	<b>41,000</b>				
<b>30,000</b>					35,500	35,600	2,283	2,223	2,343	41,000	41,100	2,664	2,604	2,724
30,000	30,100	1,902	1,841	1,962	35,600	35,700	2,290	2,230	2,350	41,100	41,200	2,671	2,611	2,731
30,100	30,200	1,909	1,848	1,969	35,700	35,800	2,297	2,236	2,357	41,200	41,300	2,678	2,618	2,738
30,200	30,300	1,916	1,855	1,976	35,800	35,900	2,304	2,243	2,364	41,300	41,400	2,685	2,625	2,745
30,300	30,400	1,923	1,862	1,983	35,900	36,000	2,311	2,250	2,371	41,400	41,500	2,692	2,631	2,752
30,400	30,500	1,929	1,869	1,990	<b>36,000</b>					41,500	41,600	2,699	2,638	2,759
					36,000	36,100	2,318	2,257	2,378	41,600	41,700	2,706	2,645	2,766
30,500	30,600	1,936	1,876	1,997	36,100	36,200	2,324	2,264	2,385	41,700	41,800	2,713	2,652	2,773
30,600	30,700	1,943	1,883	2,004	36,200	36,300	2,331	2,271	2,392	41,800	41,900	2,719	2,659	2,780
30,700	30,800	1,950	1,890	2,010	36,300	36,400	2,338	2,278	2,399	41,900	42,000	2,726	2,666	2,787
30,800	30,900	1,957	1,897	2,017	36,400	36,500	2,345	2,285	2,405	<b>42,000</b>				
30,900	31,000	1,964	1,904	2,024	36,500	36,600	2,352	2,292	2,412	42,000	42,100	2,733	2,673	2,794
<b>31,000</b>					36,600	36,700	2,359	2,299	2,419	42,100	42,200	2,740	2,680	2,800
31,000	31,100	1,971	1,911	2,031	36,700	36,800	2,366	2,306	2,426	42,200	42,300	2,747	2,687	2,807
31,100	31,200	1,978	1,918	2,038	36,800	36,900	2,373	2,313	2,433	42,300	42,400	2,754	2,694	2,814
31,200	31,300	1,985	1,925	2,045	36,900	37,000	2,380	2,320	2,440	42,400	42,500	2,761	2,701	2,821
31,300	31,400	1,992	1,932	2,052	<b>37,000</b>					42,500	42,600	2,768	2,708	2,828
31,400	31,500	1,999	1,938	2,059	37,000	37,100	2,387	2,327	2,447	42,600	42,700	2,775	2,715	2,835
					37,100	37,200	2,394	2,333	2,454	42,700	42,800	2,782	2,722	2,842
31,500	31,600	2,006	1,945	2,066	37,200	37,300	2,401	2,340	2,461	42,800	42,900	2,789	2,729	2,849
31,600	31,700	2,013	1,952	2,073	37,300	37,400	2,408	2,347	2,468	42,900	43,000	2,796	2,735	2,856
31,700	31,800	2,020	1,959	2,080	37,400	37,500	2,415	2,354	2,475	<b>43,000</b>				
31,800	31,900	2,026	1,966	2,087	37,500	37,600	2,421	2,361	2,482	43,000	43,100	2,803	2,742	2,863
31,900	32,000	2,033	1,973	2,094	37,600	37,700	2,428	2,368	2,489	43,100	43,200	2,810	2,749	2,870
<b>32,000</b>					37,700	37,800	2,435	2,375	2,496	43,200	43,300	2,816	2,756	2,877
32,000	32,100	2,040	1,980	2,101	37,800	37,900	2,442	2,382	2,503	43,300	43,400	2,823	2,763	2,884
32,100	32,200	2,047	1,987	2,107	37,900	38,000	2,449	2,389	2,509	43,400	43,500	2,830	2,770	2,891
32,200	32,300	2,054	1,994	2,114	<b>38,000</b>					43,500	43,600	2,837	2,777	2,898
32,300	32,400	2,061	2,001	2,121	38,000	38,100	2,456	2,396	2,516	43,600	43,700	2,844	2,784	2,904
32,400	32,500	2,068	2,008	2,128	38,100	38,200	2,463	2,403	2,523	43,700	43,800	2,851	2,791	2,911
					38,200	38,300	2,470	2,410	2,530	43,800	43,900	2,858	2,798	2,918
32,500	32,600	2,075	2,015	2,135	38,300	38,400	2,477	2,417	2,537	43,900	44,000	2,865	2,805	2,925
32,600	32,700	2,082	2,022	2,142	38,400	38,500	2,484	2,424	2,544	<b>44,000</b>				
32,700	32,800	2,089	2,029	2,149	38,500	38,600	2,491	2,431	2,551	44,000	44,100	2,872	2,812	2,932
32,800	32,900	2,096	2,036	2,156	38,600	38,700	2,498	2,437	2,558	44,100	44,200	2,879	2,819	2,939
32,900	33,000	2,103	2,042	2,163	38,700	38,800	2,505	2,444	2,565	44,200	44,300	2,886	2,826	2,946
<b>33,000</b>					38,800	38,900	2,512	2,451	2,572	44,300	44,400	2,893	2,832	2,953
33,000	33,100	2,110	2,049	2,170	38,900	39,000	2,518	2,458	2,579	44,400	44,500	2,900	2,839	2,960
33,100	33,200	2,117	2,056	2,177	<b>39,000</b>					44,500	44,600	2,907	2,846	2,967
33,200	33,300	2,123	2,063	2,184	39,000	39,100	2,525	2,465	2,586	44,600	44,700	2,913	2,853	2,974
33,300	33,400	2,130	2,070	2,191	39,100	39,200	2,532	2,472	2,593	44,700	44,800	2,920	2,860	2,981
33,400	33,500	2,137	2,077	2,198	39,200	39,300	2,539	2,479	2,600	44,800	44,900	2,927	2,867	2,988
					39,300	39,400	2,546	2,486	2,606	44,900	45,000	2,934	2,874	2,995
33,500	33,600	2,144	2,084	2,205	39,400	39,500	2,553	2,493	2,613					
33,600	33,700	2,151	2,091	2,211										
33,700	33,800	2,158	2,098	2,218										
33,800	33,900	2,165	2,105	2,225										
33,900	34,000	2,172	2,112	2,232										

1996 Tax Table for Form 1CNS Filers (continued)

If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			If column D (shareholder's share of Wisconsin tax-corporation income) is —		And you are —			
At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or head of a household	Married filing jointly	Married filing separately	
		Your tax is —					Your tax is —					Your tax is —			
<b>45,000</b>					<b>50,200 50,300</b>		3,302 3,241 3,362			<b>55,500 55,600</b>		3,669 3,609 3,729			
45,000	45,100	2,941	2,881	3,001	50,300	50,400	3,309	3,248	3,369	55,600	55,700	3,676	3,616	3,736	
45,100	45,200	2,948	2,888	3,008	50,400	50,500	3,315	3,255	3,376	55,700	55,800	3,683	3,622	3,743	
45,200	45,300	2,955	2,895	3,015	50,500	50,600	3,322	3,262	3,383	55,800	55,900	3,690	3,629	3,750	
45,300	45,400	2,962	2,902	3,022	50,600	50,700	3,329	3,269	3,390	55,900	56,000	3,697	3,636	3,757	
45,400	45,500	2,969	2,909	3,029	50,700	50,800	3,336	3,276	3,396	<b>56,000</b>					
45,500	45,600	2,976	2,916	3,036	50,800	50,900	3,343	3,283	3,403	56,000	56,100	3,704	3,643	3,764	
45,600	45,700	2,983	2,923	3,043	50,900	51,000	3,350	3,290	3,410	56,100	56,200	3,710	3,650	3,771	
45,700	45,800	2,990	2,929	3,050	<b>51,000</b>						56,200	56,300	3,717	3,657	3,778
45,800	45,900	2,997	2,936	3,057	51,000	51,100	3,357	3,297	3,417	56,300	56,400	3,724	3,664	3,785	
45,900	46,000	3,004	2,943	3,064	51,100	51,200	3,364	3,304	3,424	56,400	56,500	3,731	3,671	3,791	
<b>46,000</b>					51,200	51,300	3,371	3,311	3,431	56,500	56,600	3,738	3,678	3,798	
46,000	46,100	3,011	2,950	3,071	51,300	51,400	3,378	3,318	3,438	56,600	56,700	3,745	3,685	3,805	
46,100	46,200	3,017	2,957	3,078	51,400	51,500	3,385	3,324	3,445	56,700	56,800	3,752	3,692	3,812	
46,200	46,300	3,024	2,964	3,085	51,500	51,600	3,392	3,331	3,452	56,800	56,900	3,759	3,699	3,819	
46,300	46,400	3,031	2,971	3,092	51,600	51,700	3,399	3,338	3,459	56,900	57,000	3,766	3,706	3,826	
46,400	46,500	3,038	2,978	3,098	51,700	51,800	3,406	3,345	3,466	<b>57,000</b>					
46,500	46,600	3,045	2,985	3,105	51,800	51,900	3,412	3,352	3,473	57,000	57,100	3,773	3,713	3,833	
46,600	46,700	3,052	2,992	3,112	51,900	52,000	3,419	3,359	3,480	57,100	57,200	3,780	3,719	3,840	
46,700	46,800	3,059	2,999	3,119	<b>52,000</b>						57,200	57,300	3,787	3,726	3,847
46,800	46,900	3,066	3,006	3,126	52,000	52,100	3,426	3,366	3,487	57,300	57,400	3,794	3,733	3,854	
46,900	47,000	3,073	3,013	3,133	52,100	52,200	3,433	3,373	3,493	57,400	57,500	3,801	3,740	3,861	
<b>47,000</b>					52,200	52,300	3,440	3,380	3,500	57,500	57,600	3,807	3,747	3,868	
47,000	47,100	3,080	3,020	3,140	52,300	52,400	3,447	3,387	3,507	57,600	57,700	3,814	3,754	3,875	
47,100	47,200	3,087	3,026	3,147	52,400	52,500	3,454	3,394	3,514	57,700	57,800	3,821	3,761	3,882	
47,200	47,300	3,094	3,033	3,154	52,500	52,600	3,461	3,401	3,521	57,800	57,900	3,828	3,768	3,889	
47,300	47,400	3,101	3,040	3,161	52,600	52,700	3,468	3,408	3,528	57,900	58,000	3,835	3,775	3,895	
47,400	47,500	3,108	3,047	3,168	52,700	52,800	3,475	3,415	3,535	<b>58,000</b>					
47,500	47,600	3,114	3,054	3,175	52,800	52,900	3,482	3,422	3,542	58,000	58,100	3,842	3,782	3,902	
47,600	47,700	3,121	3,061	3,182	52,900	53,000	3,489	3,428	3,549	58,100	58,200	3,849	3,789	3,909	
47,700	47,800	3,128	3,068	3,189	<b>53,000</b>						58,200	58,300	3,856	3,796	3,916
47,800	47,900	3,135	3,075	3,196	53,000	53,100	3,496	3,435	3,556	58,300	58,400	3,863	3,803	3,923	
47,900	48,000	3,142	3,082	3,202	53,100	53,200	3,503	3,442	3,563	58,400	58,500	3,870	3,810	3,930	
<b>48,000</b>					53,200	53,300	3,509	3,449	3,570	58,500	58,600	3,877	3,817	3,937	
48,000	48,100	3,149	3,089	3,209	53,300	53,400	3,516	3,456	3,577	58,600	58,700	3,884	3,823	3,944	
48,100	48,200	3,156	3,096	3,216	53,400	53,500	3,523	3,463	3,584	58,700	58,800	3,891	3,830	3,951	
48,200	48,300	3,163	3,103	3,223	53,500	53,600	3,530	3,470	3,591	58,800	58,900	3,898	3,837	3,958	
48,300	48,400	3,170	3,110	3,230	53,600	53,700	3,537	3,477	3,597	58,900	59,000	3,904	3,844	3,965	
48,400	48,500	3,177	3,117	3,237	53,700	53,800	3,544	3,484	3,604	<b>59,000</b>					
48,500	48,600	3,184	3,124	3,244	53,800	53,900	3,551	3,491	3,611	59,000	59,100	3,911	3,851	3,972	
48,600	48,700	3,191	3,130	3,251	53,900	54,000	3,558	3,498	3,618	59,100	59,200	3,918	3,858	3,979	
48,700	48,800	3,198	3,137	3,258	<b>54,000</b>						59,200	59,300	3,925	3,865	3,986
48,800	48,900	3,205	3,144	3,265	54,000	54,100	3,565	3,505	3,625	59,300	59,400	3,932	3,872	3,992	
48,900	49,000	3,211	3,151	3,272	54,100	54,200	3,572	3,512	3,632	59,400	59,500	3,939	3,879	3,999	
<b>49,000</b>					54,200	54,300	3,579	3,519	3,639	59,500	59,600	3,946	3,886	4,006	
49,000	49,100	3,218	3,158	3,279	54,300	54,400	3,586	3,525	3,646	59,600	59,700	3,953	3,893	4,013	
49,100	49,200	3,225	3,165	3,286	54,400	54,500	3,593	3,532	3,653	59,700	59,800	3,960	3,900	4,020	
49,200	49,300	3,232	3,172	3,293	54,500	54,600	3,600	3,539	3,660	59,800	59,900	3,967	3,907	4,027	
49,300	49,400	3,239	3,179	3,299	54,600	54,700	3,606	3,546	3,667	59,900	60,000	3,974	3,914	4,034	
49,400	49,500	3,246	3,186	3,306	54,700	54,800	3,613	3,553	3,674	<b>60,000</b>					
49,500	49,600	3,253	3,193	3,313	54,800	54,900	3,620	3,560	3,681	60,000	60,100	3,981	3,920	4,041	
49,600	49,700	3,260	3,200	3,320	54,900	55,000	3,627	3,567	3,688	60,100	60,200	3,988	3,927	4,048	
49,700	49,800	3,267	3,207	3,327	<b>55,000</b>						60,200	60,300	3,995	3,934	4,055
49,800	49,900	3,274	3,214	3,334	55,000	55,100	3,634	3,574	3,694	60,300	60,400	4,002	3,941	4,062	
49,900	50,000	3,281	3,221	3,341	55,100	55,200	3,641	3,581	3,701	60,400	60,500	4,008	3,948	4,069	
<b>50,000</b>					55,200	55,300	3,648	3,588	3,708	60,500 or more		4,012	3,952	4,072	
50,000	50,100	3,288	3,227	3,348	55,300	55,400	3,655	3,595	3,715	plus 6.93% of taxable income over \$60,500					
50,100	50,200	3,295	3,234	3,355	55,400	55,500	3,662	3,602	3,722						